

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 7 May 1894 ;—for,

RETURN "showing, for the Year ended the 31st day of March 1894; (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the Expenditure on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial Expenditure (in continuation of Parliamentary Paper, No. 334, of Session 1893-94)."

Treasury Chambers, }
21 August 1894. }

JOHN T. HIBBERT.

(*Mr. Sexton.*)

Ordered, by The House of Commons, to be Printed,
21 August 1894.

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Part I.—REVENUE.

1893-94.

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1. Excise Duty Revenues (Net Receipts)										
	In Companies					In Corporations				
	From Imported Goods	In Regulated	In Unregulated	In Bonded	Total	From Imported Goods	By Regulated	By Unregulated	By Bonded	Total
Excise	—	20,000,000	1,000,000	1,000,000	22,000,000	—	20,000,000	1,000,000	1,000,000	22,000,000
Stamp	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Stamp Duty	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Stamp Duty Reserve	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Stamp Duty Reserve	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Total Excise Duty Revenues	—	40,000,000	3,000,000	3,000,000	46,000,000	—	40,000,000	3,000,000	3,000,000	46,000,000
Post Office	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Post Office	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Post Office	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Post Office	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Total Post Office Revenues	—	40,000,000	3,000,000	3,000,000	46,000,000	—	40,000,000	3,000,000	3,000,000	46,000,000
Total Excise Duty Revenues	—	80,000,000	6,000,000	6,000,000	92,000,000	—	80,000,000	6,000,000	6,000,000	92,000,000
2. Local Taxation Revenues (Net Receipts)										
Local Taxation	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Local Taxation	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Local Taxation	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Total Local Taxation Revenues	—	40,000,000	3,000,000	3,000,000	46,000,000	—	40,000,000	3,000,000	3,000,000	46,000,000
3. Summary of Revenues Collected by Internal Services										
Internal Services	10,000,000	10,000,000	10,000,000	10,000,000	40,000,000	10,000,000	10,000,000	10,000,000	10,000,000	40,000,000
Internal Services	10,000,000	10,000,000	10,000,000	10,000,000	40,000,000	10,000,000	10,000,000	10,000,000	10,000,000	40,000,000
GRAND TOTAL	20,000,000	20,000,000	20,000,000	20,000,000	80,000,000	20,000,000	20,000,000	20,000,000	20,000,000	80,000,000

CUSTOMS.—(EXCLUDING LOCAL TAXATION REVENUE.)

AMOUNT and PROPORTION of REVENUE Contributed to the EXCHEQUER, Year 1893-94.

	REVENUE (Net Receipt) as Collected.				REVENUE (Net Receipt) as Adjusted to give true Contribution.				REMARKS.
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	TOTAL.	
Cocoa, &c. - -	£. 100,518	£. 1,879	£. 880	£. 103,277	£. 79,429	£. 10,804	£. 13,043	£. 103,276	By population proportions.
Chicory and Coffee	214,510	7,088	879	222,477	103,895	14,720	15,494	234,109	By proportions ascertained for 1890-91, from Railway, &c., Returns. See Parliamentary Paper, 322-91, page 31.
Dried Fruits -	381,596	6,194	5,003	392,793	289,438	36,889	66,778	392,105	By population proportions.
Foreign Spirits -	3,303,947	415,789	351,545	4,071,281	3,201,932	389,388	360,158	4,131,358	By proportions ascertained for 1893-94.
Tea - - -	3,144,768	126,557	210,829	3,482,154	3,426,240	346,818	489,092	3,862,150	By proportions ascertained for 1890-91, from Railway, &c., Returns. See Parliamentary Paper, 322-91, page 31.
Tobacco - -	7,500,005	1,270,405	1,043,467	9,813,877	7,630,778	1,084,592	1,177,648	9,893,018	See Footnote.*
Wine - - -	1,646,780	73,483	89,850	1,810,113	1,393,401	79,870	16,811	1,510,142	By proportions ascertained for 1890-91, from Railway, &c., Returns. See Parliamentary Paper, 322-91, page 31.
All other Articles -	45,037	3,909	4,939	53,885	41,737	6,746	6,409	54,892	By population proportions.
Total Net Receipt - } £.	15,578,671	3,007,949	2,315,074	18,899,694	14,573,265	1,936,791	2,189,638	18,699,694	
Per Cent. -	79.1	9.7	11.2	100.0	77.08	9.84	11.16	100.00	

* Since this Return was ordered, the Chairman of the Boards of Customs and Inland Revenue have been examined by the Royal Commissioners appointed to consider the Financial Relations between Great Britain and Ireland, with special reference to the true Revenue which should be credited to Ireland. The attention of the two Chairmen was particularly directed to the computations of Revenue derived from the duty on Tobacco; and they thereupon proceeded to communicate with some of the leading Tobacco manufacturers and dealers who were specially concerned with the removals of Tobacco from one kingdom to another.

The Returns furnished by the manufacturers and dealers differ to an appreciable extent from the Returns furnished for 1890-91 by the Railway and Shipping Companies, which Returns have, in the "Financial Relations Papers" previously presented to Parliament, formed the basis of the amounts severally credited to England, Scotland, and Ireland, under the head of Tobacco Duty.

The results obtainable from the new Returns are held by the Customs and Excise authorities to approximate more closely to facts than the results which were obtained from the old Returns; and accordingly the new basis of calculation has been adopted in the present Parliamentary Paper on the joint responsibility of the two Revenue Boards.

It may be useful to compare the figures for 1893-94, framed on that basis, with the figures which would have resulted from the older method of calculation. The following comparison is, therefore, inserted:—

Now Calculated.	England.	Scotland.	Ireland.	TOTAL.
	£.	£.	£.	£.
On old basis - - - -	7,593,964	1,158,438	1,398,503	10,150,905
On new basis - - - -	7,630,778	1,084,592	1,177,648	10,110,018
More (+) or less (—) than on the old basis.	+ 366,814	— 73,846	— 221,855	—

INLAND REVENUE.—(EXCLUDING

AMOUNT and Proportion of REVENUE contributed

H E A D	REVENUE (Net Receipts) as Collected.				
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	
EXCISE.	£	£.	£.	£.	
Spirits - - - - -	6,063,261	5,309,546	5,319,378	15,389,845	1
Beer - - - - -	8,982,661	484,379	799,868	1,555,948	2
Licenses - - - - -	35,163	4,899	194,743	234,504	3
Railway Duty - - - - -	908,004	90,899	—	279,000	
Other Issues - - - - -	5,025	464	489	6,911	
TOTAL EXCISE - - - £.	14,000,707	5,691,687	4,905,017	25,546,861	4
STAMPS.*					
Death Duties :					
Probate Duty - - - - -	2,907,703	255,586	191,768	2,305,056	5
Estate Duty - - - - -	1,054,287	382,872	45,860	1,398,999	6
Legacy Duty - - - - -	2,580,238	239,197	195,840	2,735,554	7
Succession Duty - - - - -	1,622,145	90,297	119,479	1,348,946	
General Stamps - - - - -	4,544,945	613,695	245,938	5,204,577	8
TOTAL STAMPS - - - £.	11,039,298	1,155,649	613,125	12,768,072	9
LAND TAX - - - - -	990,647	32,483	—	1,023,130	10
HOUSE DUTY - - - - -	1,345,064	94,264	—	1,440,528	
INCOME TAX (Approximate distribution of receipts) :					
Schedule A.—Land and Houses - - -	4,344,605	498,740	207,600	4,850,704	11
Schedule B.—Occupation of Land - - -	254,400	95,650	93,700	323,630	
Schedule C.—Government Stocks, &c. - -	1,066,000	—	16,000	1,114,900	12
Schedule D.—Public Companies, Foreign Dividends, Corporations, &c. - - -	8,670,949	260,521	124,789	4,211,819	
£.	4,772,949	390,911	168,489	5,335,329	13
Schedule E.—Trades and Professions - -	5,253,990	412,000	117,000	3,768,000	14
Schedule F.—Public Officers, &c., Official Salaries	474,669	7,000	25,500	443,669	15
Schedule G.—Non-Official Salaries - - -	521,784	67,586	37,400	625,564	
£.	696,254	75,486	55,000	1,000,594	16
TOTAL INCOME TAX - - - £.	15,293,893	1,497,471	641,389	15,542,583	17
TOTAL INLAND REVENUE - - - £.	41,399,697	6,352,495	6,164,433	55,816,595	18
Per Cent. - - -	75.00	11.00	11.00	100.00	19

* Exclusive of Fee and Patent Stamps.

LOCAL TAXATION REVENUE.)

by each KINGDOM in the Year 1893-94.

	REVENUE (Net Receipt) as adjusted to give true Contribution.					REMARKS.
	Imperial Sources.	England.	Scotland.	Ireland.	TOTAL.	
	£.	£.	£.	£.	£.	
1	—	9,827,885	3,393,433	2,128,027	15,149,345	Based on consumption of spirits as beverage in each Kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
2	—	8,607,375	363,303	698,868	9,675,946	Adjusted on same basis as last year.
3	—	290,175	28,162	195,221	513,558	Revenue as collected.
4	—	18,784,832	3,369,800	2,523,110	24,677,742	- - - TOTAL EXCISE.
5	40,000	1,062,703	253,555	101,718	2,358,076	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
6	—	1,034,237	112,572	45,060	1,291,869	Revenue as collected.
7	—	3,422,323	255,324	225,292	3,902,939	- - ditto.
8	23,000	4,201,124	432,113	248,000	5,304,237	A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 1-6 per cent. of one-fourth of total produce being deducted from England, and 1-4 per cent. added to Scotland, and 2 per cent. added to Ireland.
9	—	—	—	—	—	A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proportion of which are domiciled abroad.
10	68,000	10,945,777	1,184,037	628,759	12,786,573	- - - TOTAL STAMPS.
11	—	2,315,711	128,027	—	2,443,738	Revenue as collected.
12	—	4,548,400	523,150	505,700	5,577,250	- - ditto.
13	96,000	4,694,725	471,402	164,512	5,326,639	Adjusted on basis of information derived from the statistics of Probate duty, with the same percentages as given above under the head of General Stamps.
14	—	—	—	—	—	An allowance has also been made for duty on property of persons domiciled abroad.
15	13,000	3,207,222	422,573	118,556	3,761,351	Ditto, to extent of one-fifth of total produce.
16	—	—	—	—	—	- - -
17	82,000	824,384	75,400	50,500	1,028,284	Revenue as collected, with allowance for duty on salaries of Imperial Officers.
18	181,000	12,005,571	1,692,575	853,417	15,542,563	- - - TOTAL INCOME TAX.
19	254,000	44,501,294	6,564,420	4,506,502	56,826,216	- - - TOTAL INLAND REVENUE.
20	—	—	—	—	—	Per Cent.

MISCELLANEOUS REVENUE, 1893-94.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	2,257	23,345	20,310	—	44,442
BANK OF ENGLAND - - - - -	1,787	168,040	—	—	169,827
NAVAL PRIZE FUND - - - - -	300	—	—	—	300
TRADEFAIR - - - - -	15,094	—	—	—	15,094
CONTRIBUTION FROM INDIAN REVENUES -	18,027	—	—	—	18,027
BANKRUPTCY ACT, 1863 - - - - -	—	55,418	—	—	55,418
COMPANIES (WINDING-UP) ACT, 1900 - -	—	5,816	—	—	5,816
CITY OF LONDON PARISHIAL CHARITIES ACT, 1863.	—	1,070	—	—	1,070
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	6,325	163	915	32,700	40,097
WESTMINSTER IMPROVEMENTS - - - -	—	1,200	—	—	1,200
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Supervision - - - - -	—	—	244	—	244
Board of Trade - - - - -	1,260	—	—	—	1,260
Civil List (Marshals) - - - - -	—	614	—	—	614
Civil Service Commission - - - - -	97	—	—	—	97
Colonial Office - - - - -	2,747	—	—	—	2,747
County Court Officers, &c., Ireland - -	—	—	—	1,768	1,768
Custlers' Commission - - - - -	—	—	370	—	370
Dundee Criminal Lunatic Asylum - -	—	—	—	6	6
Education, England and Wales - - -	—	602	—	—	602
Education, Scotland - - - - -	—	—	11	—	11
Fishery Board, Scotland - - - - -	—	—	7,342	—	7,342
Friendly Societies Registry - - - - -	—	722	102	45	869
Mariners of Refuge - - - - -	4,368	—	408	—	4,776
House of Commons - - - - -	25,013	—	—	—	25,013
House of Lords - - - - -	20,004	—	—	—	20,004
Land Commission, Ireland - - - - -	—	—	—	440	440
Local Government Board, England - -	—	1,201	—	—	1,201
Merchant Shipping Acts - - - - -	—	—	—	1	1
Mint - - - - -	345,000	—	—	—	345,000
National Gallery, Ireland - - - - -	—	—	—	34	34
Prisons - - - - -	—	21,046	4,071	4,704	29,821
Public Works Loan Commissioners - -	—	1,809	1,809	—	3,618
Registrar of the Hereditary Revenue -	—	1,605	—	—	1,605
Relief of Distress, Ireland - - - -	—	—	—	443	443
Register House Department, Edinburgh -	—	—	58	—	58
Secretary for Scotland - - - - -	—	—	17	—	17
Surveyors of the United Kingdom - -	—	850	300	5,784	6,934
Treasury, &c. - - - - -	15,016	—	5	15	15,036
Office of Works, England - - - - -	—	5,503	—	—	5,503
Carried forward - - - £.	450,755	270,193	36,402	45,300	812,714

MISCELLANEOUS REVENUE, 1893-94—continued.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£.
Brought forward - - -	403,719	276,103	35,402	43,300	818,524
Post Office Savings Banks - - - -	29,522	—	—	—	29,522
Savings and over issues - - - -	500	1,715	14	333	2,562
Isle of Man - - - - -	30,000	—	—	—	30,000
Greek Loan - - - - -	13,660	—	—	—	13,660
Treasury Chest - - - - -	314,707	—	—	—	314,707
Consulship Money - - - - -	842	—	—	—	842
Custom Receipts - - - - -	—	—	—	230	230
<i>Add,—</i>	832,610	271,038	35,416	45,842	1,184,906
* Fee and Patent Stamps, as detailed below - -	178,150	480,139	61,090	88,888	818,267
TOTAL MISCELLANEOUS REVENUE - - £.	1,010,860	761,247	96,406	134,228	2,002,741
Per Cent., Total - - - - -	69.41	57.96	4.91	6.79	100.00
Per Cent., England, Scotland, and Ireland -	—	76.84	9.36	13.60	100.00
FEES AND PATENT STAMPS:					
Admiralty Court, Ireland - - - -	—	—	—	36	36
Bankruptcy Court, Ireland - - - -	—	—	—	3,888	3,888
Board of Agriculture - - - - -	—	4,403	78	—	4,481
Chancery Fund, Ireland - - - -	—	—	—	392	392
Civil Service Commission - - - -	8,097	—	—	—	8,097
Colonial Stock Act - - - - -	00	—	—	—	00
Companies' Registration - - - -	—	22,791	2,691	1,307	26,789
County Courts, Ireland - - - -	—	—	—	28,433	28,433
Cruisers Commission - - - - -	—	—	75	—	75
† Crown Office in Chancery - - - -	—	4	—	—	4
District Audit - - - - -	—	41,000	—	—	41,000
Edinburgh Gazette - - - - -	—	—	9,328	—	9,328
Judgments Registry Fund - - - -	—	—	—	2,977	2,977
Judicature - - - - -	—	364,208	1	57,472	421,681
Land Commission, Ireland - - - -	—	—	—	1,508	1,508
Land Registry - - - - -	—	14,783	—	—	14,783
Law Courts, Scotland - - - - -	—	—	12,471	—	12,471
London Gazette - - - - -	—	20,200	—	—	20,200
Newspaper Registration - - - -	342	—	—	—	342
Police Courts, Metropolis - - - -	—	10,743	—	—	10,743
Public Record - - - - -	—	587	—	806	1,393
Railway Commission - - - - -	123	—	—	—	123
Register House, Scotland - - - -	—	—	44,146	—	44,146
Registration of Deeds - - - - -	—	—	—	11,877	11,877
“ “ Title - - - - -	—	—	—	107	107
Patents, Designs, and Trade Marks - - -	188,998	—	—	—	188,998
TOTAL FEES AND PATENT STAMPS - - £.	278,150	480,139	61,090	88,888	818,267

* Actual receipts in the year.

† Repayment in excess of receipt.

LOCAL TAXATION REVENUE

1919-20.

W R A B.	Revenues (The Receipts) as Collected.				Revenues (The Receipts) as adjusted to give true Contributions.					Remarks.
	Collected in England.	Collected in Scotland.	Collected in Ireland.	Totals.	Contributed to the Imperial Revenue.	Contributed to England.	Contributed to Scotland.	Contributed to Ireland.	Totals.	
Verities.	£.	£.	£.	£.	£.	£.	£.	£.	£.	Adjusted the Receipts to Revenue.
Year	1919	1919	1919	1919	—	1919	1919	1919	1919	
April	1919/20	1919/20	1919/20	1919/20	—	1919/20	1919/20	1919/20	1919/20	
Receipts.										
April	1919/20	1919/20	1919/20	1919/20	—	1919/20	1919/20	1919/20	1919/20	- 1919 - 1919.
Year	1919/20	1919/20	1919/20	1919/20	—	1919/20	1919/20	1919/20	1919/20	- 1919 - 1919.
Receipts	1,000,000	1,000,000	—	1,000,000	—	1,000,000	1,000,000	—	1,000,000	Revenues as collected.
	1,000,000	1,000,000	1,000,000	1,000,000	—	1,000,000	1,000,000	1,000,000	1,000,000	
Receipts.										
Receipts Only	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Revenues as collected, with allowances made for any or property or persons being included under the local taxation.
Receipts	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	

Part II.—EXPENDITURE.

1893-94.

PART II.—EXPENDITURE.
1893-94.
(EXCHEQUER ISSUES.)

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	TOTAL
1. MEET OUT OF EXCHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - - -	25,300,000	—	—	—	25,300,000
Naval and Military Charges:					
(a) Army - - - -	18,000,000	—	—	—	18,000,000
(b) Navy - - - -	15,476,671	—	—	—	15,476,671
Civil Government Charges:					
(a) On Consolidated Fund -	831,477	343,324	137,863	219,507	1,531,169
(b) Voted - - - -	2,062,509	10,485,382	1,629,374	4,043,326	18,220,691
TOTAL CIVIL GOVERNMENT CHARGES - - - } £.	2,894,086	10,828,706	1,767,237	4,262,833	19,752,862
Collection of Taxes - - -	—	2,108,210	844,230	223,593	2,676,033
Post Office Services - - -	535,000	7,720,810	1,004,350	792,610	10,152,770
TOTAL MEET OUT OF EX- CHEQUER REVENUE - - - } £.	32,245,557	20,600,220	3,116,422	5,281,541	61,243,540
		£. 29,037,189			
2. MEET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges	—	6,106,197	730,741	321,014	7,157,952
GRAND TOTAL - - - £.	62,245,557	26,706,417	3,847,163	5,602,555	98,401,732
		£. 35,221,141			
Per Cent., England, Scotland, and Ireland - - - - -	—	73·90	16·63	16·47	100·00
Per Cent., Total - - - -	62·21	27·18	5·91	6·70	100·00

DETAILS OF NAVAL AND MILITARY CHARGES, 1893-94.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
Army Services - - - - -	17,989,700	—	—	—	18,000,000
Ordnance Factories - - - - -	300	—	—	—	
Indian Army Pension Account - - -	150,000	—	—	—	
Navy Services - - - - -	14,948,000	—	—	—	15,478,571
Naval Defence Fund - - - - -	1,438,571	—	—	—	
TOTAL NAVAL AND MILITARY CHARGES - - - - - } £.	33,566,571	—	—	—	33,566,571

DETAILS OF CIVIL GOVERNMENT CHARGES, 1893-94.

(a) ON CONSOLIDATED FUND.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST - - - - -	407,501	—	—	—	407,501
ANNUITIES AND PENSIONS :					
Annuities to the Royal Family - - -	187,790	—	—	—	187,790
Pensions for Naval and Military Services -	27,790	—	—	—	27,790
Pensions for Political and Civil Services -	14,240	—	—	—	14,240
Pensions for Judicial Services - - -	5,917	44,408	9,785	13,423	72,823
Compensation, Courts of Justice - - -	—	35,790	—	4,389	50,179
Pensions, Diplomatic Services - - -	5,690	—	—	—	5,690
Miscellaneous Pensions - - - - -	2,647	—	238	—	2,885
TOTALS, ANNUITIES AND PENSIONS - - - } £.	240,828	79,198	10,023	17,824	338,824
SALARIES AND ALLOWANCES :					
Speaker, House of Commons - - - -	5,000	—	—	—	5,000
Exchequer and Audit Department - - -	3,500	—	—	—	3,500
Clergy and Schools - - - - -	4,349	—	17,929	—	22,188
Inspectors of Anatomy - - - - -	—	576	550	470	1,596
Copyright Compensation - - - - -	—	864	—	432	797
Salaries formerly on the Hereditary Revenues of Scotland - - - - -	—	—	6,001	—	6,001
Land Revenue Allowances - - - - -	—	786	210	150	1,146
Lord Lieutenant, Ireland - - - - -	—	—	—	20,000	20,000
Queen's College, Ireland - - - - -	—	—	—	21,000	21,000
Miscellaneous - - - - -	—	—	—	755	755
TOTALS, SALARIES AND ALLOWANCES - - - } £.	12,749	1,722	24,500	22,508	61,479
COURTS OF JUSTICE :					
Salaries - - - - -	94,164	275,904	102,685	118,575	511,328
MISCELLANEOUS SERVICES :					
Random Dutch Loan - - - - -	43,554	—	—	—	43,554
Greenwich Hospital - - - - -	4,000	—	—	—	4,000
Duchy of Lancaster (Wine Compensation) -	893	—	—	—	893
Duchy of Cornwall, &c. (Tie Compensation) -	16,218	—	—	—	16,218
Public Offices Site Annuity - - - - -	16,244	—	—	—	16,244
Consolidation of Papist Charges - - -	66,217	—	—	—	66,217
Exchequer Contribution to Ireland - - -	—	—	—	40,000	40,000
TOTALS, MISCELLANEOUS SERVICES - - - } £.	147,034	—	—	40,000	187,034
TOTALS, CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND - - - - - } £.	831,177	345,824	137,388	226,407	1,540,796

Details of Civil Government Charges, 1893-94—continued.

(b) VOTED.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces and Marlborough House -	—	36,708	780	—	37,488
Royal Parks, &c. " " " " " " -	—	88,108	8,870	—	96,978
House of Parliament (Buildings) " "	56,000	—	—	—	56,000
Public Buildings " " " " " " " "	59,800	91,000	22,971	695	203,866
Admiralty, Extension of Buildings " "	49,101	—	—	—	49,101
Miscellaneous Legal Buildings (Great Britain)	—	46,268	9,500	—	55,768
Art and Science Buildings (Great Britain) -	—	23,000	1,000	—	24,000
Diplomatic and Consular Buildings " "	20,300	—	—	—	20,300
Revenue Department Buildings (Great Britain).	—	304,364	50,000	—	354,364
Surveys of United Kingdom " " "	4,375	124,065	26,870	50,060	205,370
Harbours under Board of Trade and Light-houses Abroad.	—	16,479	5,000	—	21,479
Fettershead Harbour " " " " " "	—	—	11,829	—	11,829
Rent on Government Property (United Kingdom).	1,500	207,800	4,600	30,870	244,770
Public Works and Buildings in Ireland -	21,010	—	—	200,154	221,164
Refugees (Ireland) " " " " " "	—	—	—	36,247	36,247
TOTAL OF CLASS I. - £.	232,640	933,365	187,800	318,016	1,617,382

Details of Civil Government Charges, 1893-94—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS II.					
ENGLAND.	£	£.	£.	£.	£.
House of Lords Office - - - -	38,494	—	—	—	38,494
House of Commons Office - - - -	51,229	—	—	—	51,229
Treasury, &c. - - - - -	57,220	20,972	3,000	5,000	86,202
Home Office, &c. - - - - -	—	55,690	5,967	2,417	64,074
Foreign Office - - - - -	69,812	—	—	—	69,812
Colonial Office - - - - -	42,000	—	—	—	42,000
Privy Council Office, &c. - - - -	5,000	9,687	—	—	14,687
Board of Trade - - - - -	167,199	3,750	—	—	170,949
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture - - - - -	515	50,240	5,870	—	56,535
Charity Commission, &c. - - - -	—	32,340	—	—	32,340
Civil Service Commission - - - -	14,800	—	—	—	14,800
Exchequer and Audit Department - -	56,115	—	—	—	56,115
Friendly Societies Registry (United Kingdom)	—	5,364	385	456	6,214
Local Government Board - - - -	—	166,066	—	—	166,066
Lunacy Commission - - - - -	—	15,417	—	—	15,417
Mercantile Marine Fund, Grant in Aid -	50,000	—	—	—	50,000
Mint - - - - -	77	—	—	—	77
National Debt Office - - - - -	14,505	—	—	—	14,505
Public Works Loan Commission - - -	—	9,025	1,648	—	10,673
Record Office - - - - -	—	19,999	—	—	19,999
Registrar General's Office - - - -	—	57,290	—	—	57,290
Stationery, &c., United Kingdom - - -	207,560	192,858	21,000	35,000	516,418
Woods, Forests, &c., Office of - - -	—	17,837	450	2,220	20,517
Works and Public Buildings, Office of -	12,660	35,348	4,000	—	52,008
Secret Service - - - - -	25,500	—	—	—	25,500
SCOTLAND.					
Secretary for Scotland's Office - - -	—	—	10,035	—	10,035
Fishery Board - - - - -	—	—	20,426	—	20,426
Lunacy Commission - - - - -	—	—	5,670	—	5,670
Registrar General's Office - - - -	—	—	7,266	—	7,266
Board of Supervision, &c. - - - -	—	—	8,286	—	8,286
IRELAND.					
Lord Lieutenant's Household - - - -	—	—	—	4,366	4,366
Chief Secretary's Office, &c. - - - -	—	—	—	41,214	41,214
Charitable Donations and Bequests Office -	—	—	—	1,514	1,514
Local Government Board - - - - -	—	—	—	134,945	134,945
Public Works Office - - - - -	—	—	—	33,375	33,375
Record Office - - - - -	—	—	—	5,004	5,004
Registrar General's Office - - - -	—	—	—	15,241	15,241
Valuation and Boundary Survey - - -	—	—	—	11,265	11,265
TOTAL OF CLASS II. - £.	870,606	766,499	99,326	103,120	1,879,551

Details of Civil Government Charges, 1893-94—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
CLASS III.					
Law Charges - - - - -	—	94,791	—	—	94,791
Miscellaneous Legal Expenses - - -	12,650	26,127	—	23	38,799
Supreme Court of Judicature - - -	—	345,853	—	—	345,853
Land Registry - - - - -	—	6,554	—	—	6,554
County Courts - - - - -	—	25,000	—	—	25,000
Police Courts (London and Shewing) - -	—	2,334	—	—	2,334
Police (England and Wales) - - -	—	53,573	—	—	53,573
Prisons (England and the Colonies) - -	5,879	501,245	—	—	507,124
Reformatory and Industrial Schools (Great Britain).	—	945,070	—	—	945,070
Broadmoor Colonial Lunatic Asylum - -	—	34,245	—	—	34,245
SCOTLAND.					
Law Charges and Courts of Law - - -	—	—	62,332	—	62,332
Register House, Edinburgh - - -	—	—	37,455	—	37,455
Crown Commission - - - - -	—	—	7,636	—	7,636
Prisons - - - - -	—	—	91,625	—	91,625
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	—	20,426	20,426
Supreme Court of Judicature and other Legal Departments.	—	—	—	113,170	113,170
Land Commission - - - - -	—	—	—	61,090	61,090
County Court Officers, &c. - - - -	—	—	—	118,200	118,200
Dublin Metropolitan Police (including Police Courts).	—	—	—	82,767	82,767
Constabulary - - - - -	—	—	—	1,344,302	1,344,302
Prisons - - - - -	—	—	—	112,767	112,767
Reformatory and Industrial Schools - -	—	—	—	169,875	169,875
Dundrum Colonial Lunatic Asylum - -	—	—	—	5,495	5,495
TOTAL OF CLASS III. - £.	18,729	1,435,068	229,022	2,025,450	3,688,269

Details of Civil Government Charges, 1895-96—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS IV.					
ENGLAND.					
	£.	£.	£.	£.	£.
Public Education (England and Wales) -	—	5,401,380	—	—	5,401,380
Science and Art Department (United Kingdom).	—	524,100	83,000	40,000	607,100
British Museum - - - - -	—	187,100	—	—	187,100
National Gallery - - - - -	—	13,271	—	—	13,271
National Portrait Gallery - - - -	—	1,104	—	—	1,104
Scientific Investigations, &c. (United Kingdom).	19,980	2,000	1,169	2,000	25,049
London University - - - - -	—	—	—	—	—
Universities and Colleges (Great Britain) -	—	23,300	54,300	—	77,600
SCOTLAND.					
Public Education - - - - -	—	—	907,300	—	907,300
National Gallery - - - - -	—	—	4,000	—	4,000
IRELAND.					
Public Education - - - - -	—	—	—	1,008,400	1,008,400
Endowed Schools Commissioners - -	—	—	—	871	871
National Gallery - - - - -	—	—	—	2,448	2,448
Queen's Colleges - - - - -	—	—	—	5,048	5,048
TOTAL OF CLASS IV. - £.	19,980	7,137,870	1,110,469	1,120,800	8,388,119
CLASS V.					
Diplomatic and Consular Services - -	457,155	—	—	—	457,155
Slave Trade Services - - - - -	1,000	—	—	—	1,000
Colonial Services (excluding South Africa) -	163,934	—	—	—	163,934
Schedule to Telegraph Companies - -	50,300	—	—	—	50,300
TOTAL OF CLASS V. - £.	672,389	—	—	—	672,389

Details of Civil Government Charges, 1893-94—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS VI.	£.	£.	£.	£.	£.
Superannuations and Retired Allowances -	165,000	220,088	15,000	70,500	560,588
Merchant Seamen's Fund Pensions -	8,422	—	—	—	8,422
Friendly Societies Deficiency -	15,261	—	—	—	15,261
Miscellaneous Charitable and other Allowances (Great Britain).	370	1,084	480	—	1,934
Pauper Lunatics (Ireland) -	—	—	—	121,428	121,428
Hospitals and Charities (Ireland) -	—	—	—	18,079	18,079
TOTAL OF CLASS VI. - - - £.	188,143	221,162	15,480	219,927	672,592
CLASS VII.					
Temporary Commissions -	20,243	8,000	7,400	7,500	43,143
Miscellaneous Expenses -	—	—	—	—	—
Finance-Payments -	—	35,000	1,800	50,000	65,000
Repayments to Civil Contingencies Fund -	166	467	—	4,308	5,031
„ Local Loans Fund -	—	—	—	11,858	11,858
Highways and Harbours (Scotland) (Public Works and Communications).	—	—	40,180	—	40,180
Chicago Exhibition -	20,000	—	—	—	20,000
TOTAL OF CLASS VII. - - - £.	40,409	33,267	48,380	73,666	185,692
Class I. - - - - -	232,642	943,365	137,859	212,916	1,617,592
„ II. - - - - -	670,606	708,480	99,228	225,120	1,691,627
„ III. - - - - -	18,790	1,435,888	210,028	2,025,420	3,690,126
„ IV. - - - - -	10,500	7,127,870	1,310,499	1,120,506	9,569,375
„ V. - - - - -	691,080	—	—	—	691,080
„ VI. - - - - -	188,143	221,162	15,430	219,927	672,592
„ VII. - - - - -	40,409	33,267	48,380	73,666	185,692
TOTAL CIVIL GOVERNMENT CHARGES VOTED - - - £.	2,002,609	10,685,162	1,622,374	4,045,629	18,255,764
CUSTOMS - - - - -	—	552,000	28,880	61,168	642,048
INLAND REVENUE - - - - -	—	1,487,430	220,400	182,210	1,889,040
TOTAL COLLECTION OF TAXES - - - - - £.	—	2,039,430	509,280	243,378	2,801,088
POST OFFICE - - - - -	—	5,442,000	712,200	558,750	6,712,950
TELEGRAPH SERVICE - - - - -	—	2,222,700	202,180	170,000	2,601,080
PACKET SERVICE - - - - -	565,000	54,000	20,000	54,000	723,000
TOTAL POST OFFICE SERVICES - - - - - £.	565,000	7,728,700	1,004,380	792,810	10,100,890
TOTAL REVENUE DEPARTMENTS - - - - - £.	565,000	9,666,160	1,546,660	1,038,208	12,716,028

PART III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return:—

Year 1893-94.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
	£		£		£		£	
Total Revenue as contributed	36,781,380	81.34	10,208,549	10.85	7,508,549	7.81	54,558,827	100.00
Local Expenditure	26,798,420	70.90	3,832,165	10.03	5,002,555	12.47	36,221,141	100.00
Balance available for Imperial Expenditure	9,982,960	85.29	6,376,384	10.97	2,505,994	3.34	18,865,338	100.00

EXPENSE showing, for the Year ended 31 March 1884, (1) the Amount contributed by England, Scotland, and Ireland, respectively, to the SERVICE collected by Imperial Officers; (2) the Expenditure on English, Scotch, and Irish Service and out of such Service; and (3) the Balance of Service contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure (for explanation of Parliamentary Paper, No. 184, of Session 1883-84)

(Mr. Bates.)

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